



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

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April 4, 2012

FILE COPY

Patricia Cole, Executive Director
UJAMAA Community Development Corporation
3033 N. Euclid
St. Louis, MO 63113

RE: Community Development Block Grant (CDBG) (Project #2011-CDA29)

Dear Ms. Cole:

Enclosed is a report of the fiscal monitoring review of the UJAMAA Community Development Corporation, a not-for-profit organization, CDBG Program, for the period January 1, 2011, through December 31, 2011. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of UJAMAA Community Development Corporation. Fieldwork was completed on February 21, 2012.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Community Development Administration (CDA) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**UJAMAA COMMUNITY DEVELOPMENT CORPORATION
CONTRACT #11-31-74 AND #CDBGR-1
CFDA #14.218 AND #14.253**

FISCAL MONITORING REVIEW

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

PROJECT #2011-CDA29

DATE ISSUED: APRIL 4, 2012

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
UJAMAACOMMUNITY DEVELOPMENT CORPORATION
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: UJAMAA Community Development Corporation.

Contract Numbers: 11-31-74 and CDBGR-1

Contract Periods: January 1, 2011 through December 31, 2011 (11-31-74)
September 1, 2009 through September 30, 2012 (CDBGR-1)

CFDA Numbers: 14.218 (11-31-74)
14.253 (CDBGR)

Contract Amounts: \$122,265 (11-31-74)
\$260,000 (CDBGR-1)

The contract provided Community Development Block Grant (CDBG) fund to UJAMAA Community Development Corporation (Agency) to combat physical deterioration of existing housing and improve the economic well-being of all residents in the Wells-Goodfellow, Mark Twain, Walnut Park, Kingsway East & West and Penrose neighborhoods.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2011, through December 31, 2011, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the CDA. Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on February 21, 2012.

Exit Conference

We offered the Agency the opportunity for exit conference on March 14, 2012; however, it was declined.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2011-CDA25 issued September 13, 2011, noted four observations:

1. Opportunity to comply with the CDA cash retention policy (Question cost \$19,600) (Resolved)
2. Opportunity to complete program objectives (To be reviewed by CDA programmatic monitors)
3. Opportunity to improve board oversight (Resolved)
4. Opportunity to submit financial and program reports timely (To be reviewed by CDA programmatic monitors)

A-133 Status

According to a letter received from the Agency dated January 24, 2012, it did not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2011, and was not required to have an A-133 audit.

Summary of Current Observations

There were no observations.